

Performance Report

Bay of Plenty Badminton Association Incorporated
For the year ended 31 October 2024

Prepared by Plus More (Bay of Plenty) Limited

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Compilation Report

Bay of Plenty Badminton Association Incorporated For the year ended 31 October 2024

Compilation Report to the Directors of Bay of Plenty Badminton Association Incorporated.

Scope

On the basis of information provided and in accordance with Service Engagement Standard 2 Compilation of Financial Information, we have compiled the financial statements of Bay of Plenty Badminton Association Incorporated for the year ended 31 October 2024.

These statements have been prepared in accordance with the accounting policies described in the Statement of Accounting Policies.

Responsibilities

The Committee is solely responsible for the information contained in this financial report and have determined that the accounting policies used are appropriate to meet your needs and for the purpose that the financial statements were prepared.

The financial statements were prepared exclusively for your benefit. We do not accept responsibility to any other person for the contents of the financial statements.

No Audit or Review Engagement Undertaken

Our procedures use accounting expertise to undertake the compilation of the financial statements from information you provided. Our procedures do not include verification or validation procedures. No audit or review engagement has been performed and accordingly no assurance is expressed.

Independence

We have no involvement with Bay of Plenty Badminton Association Incorporated other than for the preparation of financial statements and management reports and offering advice based on the financial information provided.

Disclaimer

We have compiled these financial statements based on information provided which has not been subject to an audit or review engagement. Accordingly, we do not accept any responsibility for the reliability, accuracy or completeness of the compiled financial information contained in the financial statements. Nor do we accept any liability of any kind whatsoever, including liability by reason of negligence, to any person for losses incurred as a result of placing reliance on this financial report.

+MORE

+MORE
Plus More (Bay of Plenty) Limited
Chartered Accountants
155 Maunganui Road
Mount Maunganui 3116

Board Members

Bay of Plenty Badminton Association Incorporated For the year ended 31 October 2024

President

Lee-Anne Fraser

Community Development General Manager

Delwyn Cooper

Board Members

Graeme Neilson (Chairperson)

John Peake

Chris Robinson

Chris Mills

Kevin Bartels

Nick Chambers

Entity Information

Bay of Plenty Badminton Association Incorporated For the year ended 31 October 2024

Legal Name of Entity

Bay of Plenty Badminton Association Incorporated

Other Name of Entity

BOP Badminton
BOPBA

Entity Type and Legal Basis

Incorporated Society and Registered Charity

Registration Number

CC51064

Entity's Purpose or Mission

The Purposes of the Bay of Plenty Badminton Association Incorporated are as follows:

1. To promote, develop and foster the sport of Badminton as an amateur sport for the advancement of health and well-being of the general public in the Bay of Plenty Region.
2. To promote opportunities and facilities to enable, assist and enhance the participation, enjoyment and performance of members in BOPBA's activities.

Entity Structure

Operates a board structure. The board includes The President, Community Development General Manager and 4 elected board members and up to 3 appointed board members.

Main Sources of Entity's Cash and Resources

Our charity's activities are funded mainly by membership fees and grants from local community trusts. Money is also sometimes raised through fundraising, which is used towards general expenses incurred. Our main expenses are staff wages, court hire and the purchase of shuttles which are essential to the operation of the association. Funding helps with these expenses to make Badminton more affordable for everyone.

Main Methods Used by Entity to Raise Funds

Our Association varies in the way in which we fundraise, which is not done every year. Previously we have sold raffles. Money raised from these fundraising activities is used towards the general operating expenses of the Association.

Entity's Reliance on Volunteers and Donated Goods or Services

Our Association is divided into the Senior, Junior groups that run at separate times and days throughout the week. We rely on our volunteers (board members, senior players and parents) to assist the staff to administer, organize and run all aspects of the Association (rep teams coaching and management, event delivery, fundraising, club development etc).

Additional Information

Membership numbers are not guaranteed each year and the operation of the Association is dependent on volunteers. Membership fees are recommended by the board and approved by the members each year at the AGM, which are dependent on the prior years performance. We cannot anticipate the amount of funding we receive each year for the increased costs of expenses.

Contact Details

Physical Address - Sport BOP,406 Devonport Road, Tauranga

Postal Address - PO Box 13378, Tauranga Central, Tauranga

Phone/Fax - 027 2124720

Email/Website - bopbadminton@xtra.co.nz / www.bopbadminton.co.nz

Approval of Financial Report

Bay of Plenty Badminton Association Incorporated For the year ended 31 October 2024

The Board is pleased to present the approved financial report including the historical financial statements of Bay of Plenty Badminton Association Incorporated for year ended 31 October 2024.

APPROVED



Lee-Anne Fraser

President

Date .. 07/01/2025
ED160000-F395-B217-6D9E-98D0205B437B



Graeme Neilson

Board Chairperson

Date 22/12/2024
ED160000-F395-B217-6D28-98D0205B437B

Statement of Service Performance

Bay of Plenty Badminton Association Incorporated For the year ended 31 October 2024

Description of Entity's Outcomes

To improve the health and well-being of the general public by encouraging the participation of as many players as possible to play the sport of Badminton. This is achieved by providing a facility and service that is affordable for players of all ages and abilities and offering a safe and secure environment to play and promote the game.

	2024	2023
Description and Quantification (to the extent practicable) of the Entity's Outputs		
Senior Players - full members	389	294
Senior Players - casual members	538	502
Junior Players - full members	285	210
Junior Players - casual members	312	145
Secondary School Player Numbers	844	775
Intermediate School Player Numbers	681	605
Shuttle Time Participant Numbers	2,735	2,300

Additional Information

2024 started of very well with the running of a 4 day junior training camp in Rotorua, Followed by Pre-Season, Box Singles & Box Doubles leagues in Tauranga and also weekly Pre-Season training squads in Whakatane, Rotorua & Tauranga.

We saw an increase in numbers again this year attending trials for BOP Representative teams! We had 2 x Senior Teams, 2 x Masters Teams (age 35+), 3 x Veterans Teams (age 50+) and 2 x Super Veteran Teams (age 60+).

We also saw an increase in the number of BOP Junior Representative teams compete at the NZ Junior Teams Age Group Championships in Palmerston North, We had a total of 10 teams (the most teams we have ever had) comprising of the following:

- 2 x Under 13 teams
- 3 x Under 15 teams
- 2 x Under 17 teams
- 3 x Under 19 teams

We hosted the BOP Masters Championships and the A, B, C, D Championships for the third year in a row – again with significant entries in both events. We also hosted the BOP / North Island Under 13 & Under 17 Championships – unfortunately numbers were down for this event as it clashed with a national junior invitational league.

We hosted a Fun Team Event for the first time – entries for this were a little light. We also ran a series of ‘Non-Rep’ Junior tournaments in each of the sub-regions in the April, July & October school holidays. This was well received and entries were very good.

We ran our usual BOP Interclub Weekend Tournaments – again seeing an increase in the number of teams entered from clubs across the region.

We ran our usual regional Intermediate and Secondary School Events with good numbers of schools entering teams, in particular we saw a huge increase in the number of teams entered for the WBOP Senior Secondary School Qualifying Champs – 2023 we had 23 teams, in 2024 we had 40 teams!

AIMS Games was held in Tauranga in September. We received record entries into this event with 325 players participating. In 2025 we expect to run this event in a venue with more courts so expect participation number to continue to grow!

Our Shuttle Time participation numbers have increased also in the 2024 season. With having extra staffing resource, we have been able to concentrate on more coach development, this has had a flow on effect at school and junior club level across the region.

Statement of Financial Performance

Bay of Plenty Badminton Association Incorporated For the year ended 31 October 2024

	NOTES	2024	2023
Revenue			
Donations, fundraising and other similar revenue	1	238,733	223,842
Fees, subscriptions and other revenue from members		167,285	116,405
Revenue from providing goods or services		45,079	24,543
Interest, dividends and other investment revenue	1	3,987	3,239
Other revenue	1	500	-
Total Revenue		455,584	368,029
Expenses			
Expenses related to Public fundraising	2	11,438	219
Volunteer and employee related costs	2	224,255	195,277
Costs related to providing goods or service	2	39,416	19,873
Other expenses	2	240,600	147,619
Total Expenses		515,708	362,988
Surplus/(Deficit) for the Year		(60,124)	5,041

This statement has been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached Compilation Report.

Statement of Financial Position

Bay of Plenty Badminton Association Incorporated As at 31 October 2024

	NOTES	31 OCT 2024	31 OCT 2023
Assets			
Current Assets			
Cash and short-term deposits	3	81,469	160,806
Debtors and prepayments	3	32,502	19,891
Inventory	3	10,164	10,885
GST Receivables	4	5,523	-
Other Current Assets	3	5,198	-
Total Current Assets		134,856	191,582
Non-Current Assets			
Property, Plant and Equipment	5	12,927	4,766
Total Non-Current Assets		12,927	4,766
Total Assets		147,783	196,349
Liabilities			
Current Liabilities			
Creditors and accrued expenses	4	19,882	8,575
Employee costs payable	4	19,836	17,025
GST Payables		-	2,560
Total Current Liabilities		39,718	28,160
Total Liabilities		39,718	28,160
Total Assets less Total Liabilities (Net Assets)		108,065	168,189
Accumulated Funds			
Accumulated surpluses (or deficits)	6	108,065	168,189
Total Accumulated Funds		108,065	168,189

This statement has been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached Compilation Report.

Statement of Cash Flows

Bay of Plenty Badminton Association Incorporated
For the year ended 31 October 2024

Cash Flow from Operating Activities

	2024	2023
Increase/(Decrease) in Cash		
Cash Flows from Operating Activities		
Cash Receipts		
Donations, fundraising and other similar receipts	238,733	223,842
Fees, subscriptions and other receipts from members	167,785	110,677
Receipts from providing goods or services	45,079	20,604
Interest, dividends and other investment receipts	3,987	3,239
GST	(8,083)	4,699
Total Cash Receipts	447,501	363,061
Cash Payments		
Expenses related to public fundraising	(130)	(219)
Payments to volunteer and employee related costs	(224,255)	(190,564)
Costs relating to providing goods or services	(39,416)	(19,114)
Other expenses	(233,118)	(140,989)
Total Cash Payments	(496,919)	(350,886)
Total Cash Flows from Operating Activities	(49,418)	12,175
Cashflows from Investing and Financing Activities		
Receipts from the sale of investments	721	-
Proceeds from loans borrowed from other parties	(17,809)	-
Payments to acquire property, plant & equipment	(15,642)	2,380
Repayments of loans borrowed from other parties	2,811	-
Total Cashflows from Investing and Financing Activities	(29,919)	2,380
Total Increase/(Decrease) in Cash	(79,337)	14,555
	2024	2023
Cash Balances		
Cash at beginning of the period	160,806	146,251
Cash at end of period	81,469	160,806
Net change in cash for period	(79,337)	14,555

Statement of Accounting Policies

Bay of Plenty Badminton Association Incorporated For the year ended 31 October 2024

Basis of Preparation

The entity is permitted by law to apply the Tier 3 (NFP) Standard issued by the External Reporting Board (XRB) and has elected to do so. A PBE may apply the standard if it does not have public accountability and has total annual expenses less than or equal to \$2,000,000. All transactions in the Performance Report are reported using the accrual basis of accounting. The Performance Report is prepared under the assumption that the entity will continue to operate in the foreseeable future.

Goods and Services Tax (GST)

The entity is registered for GST. All amounts are stated exclusive of goods and services tax (GST) except for accounts payable and accounts receivable which are stated inclusive of GST.

Income Tax

Bay of Plenty Badminton Association Incorporated is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

Bank Accounts and Cash

Bank accounts and cash in the Statement of Cash Flows comprise cash balances and bank balances (including short term deposits) with original maturities of 90 days or less.

Tier 2 PBE Accounting Standards Applied

The Committee has not adopted any Tier 2 PBE Accounting Standards in the preparation of these accounts.

Changes in Accounting Policies

There have been no changes in accounting policies. Policies have been applied on a consistent basis with those of the previous reporting period.

Motor Vehicle, Plant and Equipment

Motor Vehicle, Plant and Equipment is stated at cost less depreciation.

Depreciation

Depreciation is calculated using rates permitted by the Income Tax Act 2007 from 30% - 67% DV.

Notes to the Performance Report

Bay of Plenty Badminton Association Incorporated For the year ended 31 October 2024

	2024	2023
1. Analysis of Revenue		
Donations, fundraising and other similar revenue		
Donations/Koha	2,000	465
Fundraising	20,733	180
Grants	182,000	189,197
Wages Grant	34,000	34,000
Total Donations, fundraising and other similar revenue	238,733	223,842
Fees, subscriptions and other revenue from members		
Administration Fee	12,500	13,898
Coaching & Development Fees	14,506	11,183
Court Hire	-	52
Interclub	6,130	4,050
Other Program Income	15,659	11,421
School Events	19,139	13,535
Junior Trips	27,630	14,610
Interassociation Levies	38,865	25,620
Tournament Entry Fees	32,855	22,035
Total Fees, subscriptions and other revenue from members	167,285	116,405
Revenue from providing goods or services		
Depreciation Recovered	-	3,942
Equipment Sales	5,391	1,734
Shuttle Sales	39,688	18,867
Total Revenue from providing goods or services	45,079	24,543
Interest, dividends and other investment revenue		
Interest Income	3,987	3,239
Total Interest, dividends and other investment revenue	3,987	3,239
Other revenue		
Other Revenue	500	-
Total Other revenue	500	-
	2024	2023

2. Analysis of Expenses

Expenses related to fundraising

Fundraising Expenses	11,438	219
Total Expenses related to fundraising	11,438	219

Volunteer and employee related costs

ACC Levies	1,351	814
Motor Vehicle Expenses	15,793	14,923
Petrol Allowance	9,943	8,465

	2024	2023
Wages	197,167	171,076
Total Volunteer and employee related costs	224,254	195,277
Costs related to providing goods or services		
Opening Inventory	10,885	8,984
Cost of Shuttles for re-sale	35,379	-
Purchases - sundry Items	3,078	21,774
Uniforms	239	-
Closing Stock	(10,164)	(10,885)
Total Costs related to providing goods or services	39,416	19,873
Other Expenses		
Accountancy	2,203	1,904
Stadium Project Costs	35,350	-
Advertising and Marketing Costs	-	3,683
Bank Fees	10	10
Coaching	832	-
Coaching & Development Fees - Badminton NZ	14,858	11,183
Depreciation	7,482	5,296
Junior Division Team		
Entry Fees	12,168	5,403
Hall Hire	10,732	8,114
Shuttles - Reps	12,365	1,875
Trip Expenses	54,741	27,932
Total Junior Division Team	90,006	43,324
General Expenses	1,248	10,026
Hall Hire	5,688	4,896
Insurance	2,732	3,560
Interclub Expenses	3,237	1,509
Loss on Disposal of Fixed Assets	-	147
Office Rental & Administration	2,481	2,383
Printing & Stationery	503	725
Program Expenses	24,679	12,826
Senior Division Teams		
Entry Fees	3,610	3,012
Shuttles - Events	10,072	5,918
Total Senior Division Teams	13,682	8,930
Storage Rent	1,784	1,784
Subscriptions	10,067	8,110
Telephone & Internet	2,374	1,412
Tournament Expenses	20,407	25,659
Travel to AGM - Delegates	976	248
Total Other Expenses	240,600	147,619

2024 2023

3. Analysis of Assets

Cash and short-term deposits

Card transaction Account	719	1,861
Hall Savings Account	2,192	35,093
Westpac - Current Account	37,752	72,603
Westpac - Donations-Koha	965	955
Westpac - Online Bonus	39,841	50,294
Total Cash and short-term deposits	81,469	160,806

Debtors and prepayments

Accounts Receivable	32,502	19,891
Total Debtors and prepayments	32,502	19,891

Inventory

Stock on Hand - Other Items	3,738	-
Stock On Hand - Shuttles	6,427	10,885
Total Inventory	10,164	10,885

Other current assets

Advance - BOP Badminton Facilities Trust	5,198	-
Total Other current assets	5,198	-

2024 2023

4. Analysis of Liabilities

Creditors and accrued expenses

Accounts Payable	19,882	8,575
Total Creditors and accrued expenses	19,882	8,575

Employee costs payable

PAYE Payable	3,871	3,897
Annual Leave Accrued	15,965	13,127
Total Employee costs payable	19,836	17,025

Other current liabilities

GST Payables	(5,523)	2,560
Total Other current liabilities	(5,523)	2,560

	2024	2023
5. Property, Plant and Equipment		
Motor Vehicles		
Opening Balance	-	1,276
Vehicles owned	-	(1,276)
Total Motor Vehicles	-	-
Furniture and Fittings		
Opening Balance	4,766	7,371
Furniture and fittings owned	8,161	(2,605)
Total Furniture and Fittings	12,927	4,766
Total Property, Plant and Equipment	12,927	4,766
	2024	2023

6. Accumulated Funds

Accumulated Funds		
Opening Balance	168,189	163,148
Current year earnings	(60,124)	5,041
Total Accumulated Funds	108,065	168,189
Total Accumulated Funds	108,065	168,189

7. Commitments

There are no commitments as at 31 October 2024 (Last year - \$1,056).

8. Events After the Balance Date

There were no events that have occurred after the balance date that would have a material impact on the Performance Report (Last year - nil).

9. Ability to Continue Operating

The entity will continue to operate for the foreseeable future.

10. Related Parties

There were no transactions involving related parties during the financial year.

	2024	2023
Related Party		
Receivables		
Advance - BOP Badminton Facilities Trust	5,198	-
Total Related Party	5,198	-

Fixed Asset - Depreciation Schedule

Bay of Plenty Badminton Association Incorporated
For the year ended 31 October 2024

NAME	PURCHASED	COST	OPENING VALUE	PURCHASES	SALE PRICE	DEP RECOVERED	CAPITAL GAIN	LOSS	METHOD	RATE	DEPRECIATION	CLOSING ACCUM DEP	CLOSING VALUE
Badminton Gear													
Arc Saber Kits (75 x Yonex Rackets)	24 Jan 2022	3,750	547	-	-	-	-	-	DV	67.00%	366	3,570	180
Badminton Tee - Shirts	21 May 2024	15,642	-	15,642	-	-	-	-	DV	60.00%	4,693	4,693	10,949
New Pull-up Banners (New Branding)	27 Mar 2023	507	281	-	-	-	-	-	DV	67.00%	188	414	93
Speedminton Gear	1 Nov 2020	2,098	75	-	-	-	-	-	DV	67.00%	51	2,073	25
Xtrm Scoreboards x 10	1 Nov 2020	400	14	-	-	-	-	-	DV	67.00%	10	395	5
Yonex Portable Nets x 8	1 Nov 2020	1,000	36	-	-	-	-	-	DV	67.00%	24	988	12
Yonex School Kits	1 Nov 2020	2,475	89	-	-	-	-	-	DV	67.00%	60	2,446	29
Yonex School Kits	17 Mar 2023	1,120	620	-	-	-	-	-	DV	67.00%	415	915	205
YY-Muscle Power 2 Junior Racquets x 44	15 Mar 2023	1,210	670	-	-	-	-	-	DV	67.00%	449	989	221
Total Badminton Gear		28,202	2,331	15,642	-	-	-	-			6,254	16,483	11,719
Computers													
Epson EcoTank Multifunction Printer	8 Sept 2022	477	219	-	-	-	-	-	DV	50.00%	109	368	109
Lenovo V15 Laptop 15.6" x 3	8 Sept 2022	4,628	2,121	-	-	-	-	-	DV	50.00%	1,061	3,567	1,061
Total Computers		5,105	2,340	-	-	-	-	-			1,170	3,935	1,170
Uniforms													
Polo Shirts Blue - BLK	30 Nov 2016	9,200	15	-	-	-	-	-	DV	60.00%	9	9,194	6
Uniforms - Polo Shirts - Mens, Womans, Juniors	4 Apr 2018	12,052	80	-	-	-	-	-	DV	60.00%	48	12,020	32
Total Uniforms		21,252	95	-	-	-	-	-			57	21,214	38
Total		54,559	4,766	15,642	-	-	-	-			7,482	41,633	12,927

These financial statements have been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached Compilation Report.

Document electronically signed



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Initiator email	jenny.jones@plumore.co.nz
Signed by	Graeme Neilson (graemenz63@gmail.com), Lee-anne Fraser (Lee-anne.fraser@craigsip.com)
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Document Signers

Signer 1

Name Graeme Neilson
Email graemenz63@gmail.com
Mobile N/A
IP Address/es 118.93.25.255
Signed on Pages 7
Verification Mode Email Code



Signer 2

Name Lee-anne Fraser
Email Lee-anne.fraser@craigsip.com
Mobile N/A
IP Address/es 134.238.34.172
Signed on Pages 7
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More Information

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